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**COUNTY OF ERIE**  
**STEFAN I. MYCHAJLIW**  
**COMPTROLLER**

August 5, 2013

Troy P. Schinzel, Commissioner  
Erie County Department of Parks, Recreation and Forestry  
95 Franklin Street, 12<sup>th</sup> Floor  
Buffalo, NY 14202

Re: Audit of the Department of Parks, Recreation and Forestry

Dear Commissioner:

The Erie County Comptroller's Office is commencing an audit of the cash collections and handling procedures at the point of service areas within the Erie County Department of Parks, Recreation and Forestry. The point of service areas include, but are not limited to, the office of Parks, Recreation and Forestry in the Rath Building, the Elma Meadows Park Golf course, and the Grover Cleveland Park Golf course.

The audit will include but is not limited to:

- An evaluation of internal controls over activities related to cash collection and handling.
- Compliance with applicable any laws, rules, or regulations.
- Any past audit corrective action plan items.

The audit will cover the period January 1, 2013 through June 30, 2013.

I will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork. At that time I would like to obtain:

- Copies of any policies and procedures for cash collections and handling (if available).
- Copies of contracts with concession operators at Erie County facilities overseen by the Department of Parks, Recreation and Forestry.
- Copies of any documents relating to funding received by the Department of Parks, Recreation and Forestry from other government agencies.

If there are concerns that you would like us to examine, please feel free to bring them to our attention at this meeting. Thank you in advance for your assistance and cooperation.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Teresa Fraas".

Teresa Fraas  
Deputy Comptroller – Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive  
Daniel J. Glowacki, Deputy Commissioner of Parks  
Hon. Erie County Legislature  
Robert W. Keating, Director of Budget and Management  
Erie County Fiscal Stability Authority